

"SEC. 6013A. COMBINED RETURN WITH SEPARATE RATES.

"(a) GENERAL RULE.—A husband and wife may make a combined return of income taxes under subtitle A under which—

"(1) a separate taxable income is determined for each spouse by applying the rules provided in this section, and

"(2) the tax imposed by section 1 is the aggregate amount resulting from applying the separate rates set forth in section 1(c) to each such taxable income.

"(b) TREATMENT OF INCOME.—For purposes of this section—

"(1) earned income (within the meaning of section 911(d)), and any income received as a pension or annuity which arises from an employer-employee relationship, shall be treated as the income of the spouse who rendered the services, and

"(2) income from property shall be divided between the spouses in accordance with their respective ownership rights in such property.

"(c) TREATMENT OF DEDUCTIONS.—For purposes of this section—

"(1) except as otherwise provided in this subsection, the deductions allowed by section 62(a) shall be allowed to the spouse treated as having the income to which such deductions relate,

"(2) the deduction for retirement savings described in paragraph (7) of section 62(a) shall be allowed to the spouse for whose benefit the savings are maintained,

"(3) the deduction for alimony described in paragraph (10) of section 62(a) shall be allowed to the spouse who has the liability to pay the alimony,

"(4) the deduction referred to in paragraph (16) of section 62(a) (relating to contributions to medical savings accounts) shall be allowed to the spouse with respect to whose employment or self-employment such account relates,

"(5) the deductions allowable by section 151 (relating to personal exemptions) shall be determined by requiring each spouse to claim 1 personal exemption,

"(6) section 63 shall be applied as if such spouses were not married, and

"(7) each spouse's share of all other deductions (including the deduction for personal exemptions under section 151(c)) shall be determined by multiplying the aggregate amount thereof by the fraction—

"(A) the numerator of which is such spouse's adjusted gross income, and

"(B) the denominator of which is the combined adjusted gross incomes of the 2 spouses.

Any fraction determined under paragraph (7) shall be rounded to the nearest percentage point.

"(d) TREATMENT OF CREDITS.—Credits shall be determined (and applied against the joint liability of the couple for tax) as if the spouses had filed a joint return.

"(e) TREATMENT AS JOINT RETURN.—Except as otherwise provided in this section or in the regulations prescribed hereunder, for purposes of this title (other than sections 1 and 63(c)) a combined return under this section shall be treated as a joint return.

"(f) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out this section."

(b) UNMARRIED RATE MADE APPLICABLE.—So much of subsection (c) of section 1 of such Code as precedes the table is amended to read as follows:

"(c) SEPARATE OR UNMARRIED RETURN RATE.—There is hereby imposed on the taxable income of every individual (other than a married individual (as defined in section 7703) filing a joint return or a separate return, a surviving spouse as defined in section 2(a), or a head of household as defined in sec-

tion 2(b)) a tax determined in accordance with the following table:"

(c) BASIC STANDARD DEDUCTION FOR UNMARRIED INDIVIDUALS MADE APPLICABLE.—Subparagraph (C) of section 63(c)(2) of such Code is amended to read as follows:

"(C) \$3,000 in the case of an individual who is not—

"(i) a married individual filing a joint return or a separate return,

"(ii) a surviving spouse, or

"(iii) a head of household, or"

(d) CLERICAL AMENDMENT.—The table of sections for subpart B of part II of subchapter A of chapter 61 of such Code is amended by inserting after the item relating to section 6013 the following:

"Sec. 6013A. Combined return with separate rates."

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

GLACIER BAY MANAGEMENT AND PROTECTION ACT OF 1998

MURKOWSKI AMENDMENT NO. 3807

(Ordered to lie on the table.)

Mr. MURKOWSKI submitted an amendment intended to be proposed by him to the bill (S. 1064) to amend the Alaska National Interest Lands Conservation Act to more effectively manage visitor service and fishing activity in Glacier Bay National Park, and for other purposes; as follows:

Strike all after the enacting clause and insert in lieu thereof the following:

"SECTION 1. SHORT TITLE.

"This Act may be cited as the 'Glacier Bay Fisheries Act'.

"SEC. 2. FISHERIES MANAGEMENT.

"Hereafter, commercial fishing shall be allowed to occur in the marine waters of Glacier Bay National Park, except that—

"(1) fishing in Glacier Bay north of a line drawn from Point Carolus to Point Gustavus may be limited to the use of longlining for halibut, the use of pots and ring nets for crab, and troll gear for salmon;

"(2) the waters of Rendu Inlet, Adams Inlet, and the Scidmore Bay-Hugh Miller Inlet-Charpentier Inlet complex shall be closed to commercial fishing; and,

"(3) fishing for Dungeness crab shall be permitted in the Beardslee Islands and in upper Dundas Bay, but may be limited to the number of individuals who harvested Dungeness crab in either the Beardslee Islands or upper Dundas Bay in 1995, 1986 or 1997.

"SEC. 3 EFFECT ON TIDAL AND SUBMERGED LAND.

"(a) Nothing in this Act invalidates, or in any other ways affects any claim of the State of Alaska to title to any tidal or submerged land.

"(b) No action taken pursuant to or in accordance with this Act shall bar the State of Alaska from asserting at any time its claim of title to any tidal or submerged land.

"(c) Nothing in this Act, and no action taken pursuant to this Act, shall expand or diminish Federal or State jurisdiction, responsibility, interests, or rights in the management, regulation, or control of waters or tidal or submerged land of the State of Alaska."

Mr. MURKOWSKI. Mr. President, I am both throwing down a gauntlet and laying down a marker on this subject of fishing in Glacier Bay.

Native Alaskans have used Glacier Bay to obtain fish and other foodstuffs essential to them for many thousands of years, and not long after the United States acquired Alaska, commercial fishing started there also. In all the time since, fishing has caused absolutely no harm to the values that make this area one of America's premier national parks.

Parts of Glacier Bay were declared as a national monument in 1925, to promote the study of flora, fauna and geology of post-glacial terrain. Glacier Bay was ideal for this purpose. When visited by Capt. George Vancouver in the late 18th century it was closed by a geologically recent glacial advance, but by the time John Muir visited in the 1880's, Native fishermen had resumed their age-old practice of fishing here every summer.

In 1939, the national monument was expanded. In 1980, it was expanded again, and most of it was redesignated as a national park.

Mr. President, just as the Federal Government spoke with a "forked tongue" to Native Americans throughout much of our history, so it has spoken to the Tlingits and to the other local residents who rely on Glacier Bay for their livelihoods and for their sustenance. Throughout the history of government proclamations, local Natives and commercial fishermen have been promised that their activities would be respected—yet a few years ago, the government decided to ignore its promises and began a concerted effort to banish both commercial and subsistence fishing.

It has been aided and abetted by some of the sleaziest tactics I have ever seen—a network of half-truths and outright lies about the fisheries, the fishermen, and about our efforts to save them.

Mr. President, this is just plain wrong. It is an affront to every American who believes the government's promises should be worth something, and there are still a few of us left, despite everything.

I had hopes that reasonable people could work this issue out. Indeed, earlier this year I delayed further action on my own efforts to craft compromise legislation in order to allow additional time to the fishermen, State of Alaska representatives and others who have been trying to develop a consensus.

Unfortunately, these efforts have been stymied by the refusal of the national environmental organizations to agree to fair treatment of these historical users. For that reason, I supported putting a one-year regulatory moratorium into the Interior appropriation, so as to allow additional time to work on this issue at the local level.

Regrettably, the Department of the Interior and its allies are not willing to continue working toward a consensus. Instead, they refused to accept the moratorium language, and insisted on going forward with regulations to put the fishermen out of business.

There is a real inconsistency here; in the same bays and inlets where they insist fishing is an unacceptable commercial activity, they are only too happy to allow tour vessels with thousands of visitors.

Soon, perhaps within hours, perhaps within a few days, we will pass an omnibus appropriation measure that makes one of Washington's insider "deals" on this issue. Under the deal, a minimum payment will be made to get some fishermen to disappear altogether, and a handful of others will be told that they will be allowed to fish, but that their current right to sell or bequeath their fishing permits to their children has just evaporated forever.

I repeat, Mr. President, what is happening here is just plain wrong.

For that reason, I am today offering an amendment to my earlier bill. I will introduce another such a bill in January of next year, and I intend to introduce such a bill every January hereafter until justice is done. I will also welcome the assistance of the State of Alaska in asserting its right of jurisdiction over the management of these fisheries.

Come what may, I will not stand by and allow these existing small fishing operators to be lost in Glacier Bay.

GAYLORD NELSON APOSTLE ISLANDS STEWARDSHIP ACT OF 1998

FEINGOLD AMENDMENT NO. 3808

(Ordered to lie on the table.)

Mr. MURKOWSKI submitted an amendment intended to be proposed by him to the bill (S. 1966) to direct the Secretary of the Interior to study whether the Apostle Islands National Lakeshore should be protected as a wilderness area; as follows:

On page 4, after line 24, insert the following:

(g) TRANSFER OF APPROPRIATED FUNDS.—

(1) IN GENERAL.—All amounts made available to the Denali Commission for fiscal year 1999 shall be transferred to the Secretary of the Interior for use in carrying out subsections (c) and (d).

(2) UNEXPENDED BALANCE.—Any balance of amounts transferred under paragraph (1) that remain unexpended at the end of fiscal year 1999 shall be returned to the general fund of the Treasury of the United States.

• Mr. FEINGOLD. Mr. President, today I am submitting an amendment to S. 1966, Gaylord Nelson Apostle Islands Stewardship Act of 1988, a bill that I introduced on April 22, 1988. In keeping with my belief that progress toward a balanced budget should be maintained, I am proposing that a section be added to the bill which offsets the \$4.1 million in authorized spending for the Apostle Islands contained in my original bill, with the \$20 million in funds appropriated in FY 99 to the Denali Commission. The Secretary of the Interior would be required to transfer \$15.9 million above the money that it needs to take actions at the Apostle Islands back to the Treasury.

Mr. President, the Denali Commission is not currently authorized. Authorization for this new commission was included in the Senate version of the FY 99 Energy and Water Appropriations bill, but was removed in conference. Nevertheless, the appropriators decided to set aside \$20 million in funds pending the authorization of the Commission. Whatever the merits of this proposed commission may be, Mr. President, I am concerned that we have set aside such a large amount of money when we have acute appropriations needs at places like the Apostle Islands National Lakeshore, for an unauthorized program.

I am further concerned, Mr. President, about creating a new Federal commission to address economic development and other State specific issues when Congress is seeking to back away from such commitments. For example, in the same bill that provides funds for the Denali Commission, the Congress terminates appropriated funds for the Tennessee Valley Authority, known as TVA, an action I have had legislation to accomplish since I became a Member of the Senate. I applaud Congress for acting to end appropriated funds for TVA, but I fear we may take a step backward if we create a new entity that we now need to fund.

I look forward to Senate Energy Committee consideration of the Gaylord Nelson Apostle Islands Stewardship Act of 1988, and its eventual passage. •

SONNY BONO MEMORIAL SALTON SEA RECLAMATION ACT

KYL AMENDMENT NO. 3809

(Ordered to lie on the table.)

Mr. KYL submitted an amendment intended to be proposed by him to the bill (H.R. 3267) to direct the Secretary of the Interior, acting through the Bureau of Reclamation, to conduct a feasibility study and construct a project to reclaim the Salton Sea; as follows:

Strike all after enacting clause and insert in lieu thereof the following:

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the "Salton Sea Reclamation Act of 1998".

(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. Definitions.

TITLE I—SALTON SEA FEASIBILITY STUDY

Sec. 101. Feasibility study authorization.

Sec. 102. Concurrent wildlife resources studies.

Sec. 103. Salton Sea National Wildlife Refuge renamed as Sonny Bono Salton Sea National Wildlife Refuge.

TITLE II—EMERGENCY ACTION TO IMPROVE WATER QUALITY IN THE ALAMO RIVER AND NEW RIVER

Sec. 201. Alamo River and New River irrigation drainage water.

SEC. 2. DEFINITIONS.

In this Act:—

(1) the term "Committees" means the Committee on Resources and the Committee

on Transportation and Infrastructure of the House of Representatives and the Committee on Energy and Natural Resources and the Committee on Environmental and Public Works of the Senate;

(2) the term "Salton Sea Authority" means the Joint Powers Authority by that name established under the laws of the State of California by a Joint Power Agreement signed on June 2, 1993; and

(3) the term "Secretary" means the Secretary of the Interior, acting through the Bureau of Reclamation.

TITLE I—SALTON SEA FEASIBILITY STUDY

SEC. 101. SALTON SEA FEASIBILITY STUDY AUTHORIZATION.

(a) IN GENERAL.—No later than January 1, 2000, the Secretary, in accordance with this section, shall complete all feasibility studies and cost analyses for the options set forth in subsection (b)(2)(A) necessary for Congress to fully evaluate such options.

(b) FEASIBILITY STUDY.—

(1) IN GENERAL.—

(A) The Secretary shall complete all studies, including, but not limited to environmental and other views, of the feasibility and benefit-cost of various options that permit the continued use of the Salton Sea as a reservoir for irrigation drainage and (1) reduce and stabilize the overall salinity of the Salton Sea, (2) stabilize the surface elevation of the Salton Sea, (3) reclaim, in the long term, healthy fish and wildlife resources and their habitats, and (4) enhance the potential for recreational uses and economic development of the Salton Sea.

(B) Based solely on whatever information is available at the time of submission of the report, the Secretary shall (1) identify any options he deems economically feasible and cost effective, (2) identify any additional information necessary to develop construction specifications, and (3) submit any recommendations, along with the results of the study to the Committees no later than January 1, 2000.

(i) The Secretary shall carry out the feasibility study in accordance with a memorandum of understanding entered into by the Secretary, the Salton Sea Authority, and the Governor of California.

(ii) The memorandum of understanding shall, at a minimum, establish criteria for evaluation and selection of options under subparagraph (2)(A), including criteria for determining benefit and the magnitude and practicability of costs of construction, operation, and maintenance of each option evaluated.

(2) OPTIONS TO BE CONSIDERED.—Options considered in the feasibility study—

(A) shall consist of, but need not be limited to—

(i) use of impoundments to segregate a portion of the waters of the Salton Sea in one or more evaporation ponds located in the Salton Sea basin;

(ii) pumping water out of the Salton Sea;

(iii) augmented flows of water into the Salton Sea;

(iv) a combination of the options referred to in clauses (i), (ii), and (iii); and

(v) any other economically feasible remediation option the Secretary considers appropriate and for which feasibility analyses and cost estimates can be completed by January 1, 2000;

(B) shall be limited to proven technologies; and

(C) shall not include any option that—

(i) relies on the importation of any new or additional water from the Colorado River; or

(ii) is inconsistent with the provisions of subsection (c).

(3) ASSUMPTIONS.—In evaluating options, the Secretary shall apply assumptions regarding water inflows into the Salton Sea